

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY
P.O. Box 94725, Lincoln, NE 68509
(402)471-3595 or (800)564-6111
www.nbpa.ne.gov e-mail: Dan.Sweetwood@nbpa.ne.gov

APPLICATION FOR CPA FIRM (INITIAL SET-UP)
AS A SOLE PROPRIETORSHIP

This application form is to be used to establish a **new** Certified Public Accountant firm entity in order to practice public accountancy in the state of Nebraska. The application process for the Nebraska Board of Public Accountancy requires the completion and submission of this form to the Board office at the address listed above. If you need assistance in the application process, please call our office. **ALL FIRM PERMITS EXPIRE JUNE 30.**

I. PERMIT FOR THE FIRM (PAA: 1-136(a))

1. **Legal Name** of Sole Proprietorship: _____
____ Yes ____ No Is the firm name appropriate under Law and Rules? (1-161; 5-007.03; 11-002)
- "Company" can only be used with partnerships and LLC's (see Law).
- "Associates" must include at least two licensed full-time, permanent employees (7/19/2005).
- Other terms/phrases, etc. may need to be reviewed by the Board (under Agency Declaratory Order).
2. Name of **LICENSED OWNER**: _____
3. Mailing Address for **Headquarter Office** _____
(Street or P.O. Box) (City) (Zip)
4. Physical Address (if different) _____
(Street) (City) (Zip)
5. Phone # _____
6. Fax # _____
7. E-mail: _____
8. ____ Yes ____ No Does the sole proprietor have an active permit to practice public accountancy and is his/her Nebraska CPA certificate in good standing?
CPA Certificate # _____
Current Active Permit to Practice # _____ Expires _____ (date)

PLEASE ALSO COMPLETE PAGES 2-3
AND RETURN TO THE NEBRASKA BOARD OFFICE

BOARD USE ONLY: Date Rec'd. _____ Check # _____ Amount: \$ _____ Code: 18-7511			
Added to Database (Staff Initials) _____		Added to QEP-Year _____	
Permit Checked (Staff Initials) _____		Receipt # _____	

9. How many full-time, permanent employees are in the firm? _____

10. Within the last twelve months have you or your firm had any professional or vocational license revoked or suspended, have you or your firm signed any stipulation or consent order or agreement with a state or federal agency, or been subject to any investigative or other disciplinary action regarding such a license in this state or any other state or by the Federal government?

- ☐ No.
- ☐ Yes; Attached are details regarding type of license, name and location of licensing agency, violation charged, action taken (including stipulation and consent orders), effective date of sanction, and any other pertinent information.

11. Within the last twelve months have you or your firm been named in a lawsuit as a defendant with respect to lawsuits involving Nebraska licensees or your Nebraska practice, regardless of where the lawsuit was filed?

- ☐ No.
- ☐ Yes; Attached are details regarding date of filing of lawsuit, name and location of the court, summary of allegations, disposition of the lawsuit or status if still pending, and any other pertinent information.

II. REGISTRATION OF FIRM'S OFFICE(S) & WORK SPACE(S)

According to Section 1-135 of the Public Accountancy Act of 1957, Revised, each office established or maintained for the practice of public accounting in this state by a permissible business entity, SHALL BE REGISTERED ANNUALLY WITH THE BOARD. After the initial registration of the firm's office(s), the registration will be renewed by June 30 of each year.

A \$50 fee is charged for each office.

Each office shall be under the supervision of a manager who holds a Nebraska active permit ("office manager"*). Such manager may serve in such capacity at two offices only (LB 258). Such manager shall be directly responsible for the supervision and management of the office(s) and may be subject to disciplinary action for the actions of the person or firm or any persons employed by that office(s) or firm that relate to the practice of public accountancy.

Notification shall be given to the Board within thirty days of any change in manager of any office. Notification shall also be given the Board when any firm changes its name, opens a new office or closes an office.

FIRMS WITHOUT A NEBRASKA OFFICE:

If your firm does NOT have a Nebraska office, please record the office location(s) where business for Nebraska clients is conducted, reports for Nebraska clients are issued, etc.

OFFICE LOCATIONS:

Please list each **office** location of the firm below. Do **not** use Post Office addresses for the physical address. Include City, State & Zip for both addresses.

Mailing Address	Physical Address	Phone Number	Office Manager* (CPA with Permit)
1st (\$50)			
2nd (\$50)			

WORK SPACE:

Title 288, Chapter 10 defines "work space" as a temporary location maintained by a CPA or PA firm. Work space shall be registered with the Board within ten days prior to first opening such work space, and the Board shall also be notified when such work space is closed for a period of more than thirty days. Work spaces may not be advertised on permanent window or door signs, display signs, building directories, letterhead, business cards or in telephone directories, newspapers or other types of advertising. Professional staff of a firm may practice public accountancy in such work space only on a part time basis. There is **no fee** for registering work space locations.

This firm has the following work space location(s):

Street Address (include City, State, & Zip)	Phone Number	List Professional Staff There
1 st		
2 nd		

CERTIFICATION:

THIS FORM MUST BE SIGNED AND DATED BY THE SOLE OWNER OF THE CPA FIRM. (Only an original signature is acceptable.)

"I, the undersigned, acknowledge that I have read and understand the Public Accountancy Act and the Board's Rules and Regulations, and agree to abide by them. I certify that I am the sole owner of this CPA firm and there are no other owners, licensed or non-licensed. I certify that the statements made herein are true and accurate to the best of my knowledge and belief."

Date _____ **Signature** _____

Printed Name _____

STATE OF _____)
) ss
 COUNTY OF _____)

On this _____ day of _____ (month), _____ (year), before me personally appeared the applicant who signed the above application, and who being duly sworn, declared that he/she is a partner of the applicant firm and that the statements therein made were true and correct to the best of his/her knowledge and belief.

(Seal)

 Notary Public